Free State: Masilonyana(FS181) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Financial Performance										
Property rates	-	-	9 829	13 604	13 619	13 619	15 488	14 556	15 459	16 371
Service charges	-	-	36 516	50 887	50 791	50 791	29 711	63 969	72 118	81 573
Investment revenue	-	-	46	18	18	18	3	21	22	23
Transfers recognised - operational	-	-	44 229	55 438	66 604	66 604	83 320	69 939	76 674	84 163
Other own revenue	-	-	4 360	3 046	2 931	2 931	3 969	3 517	3 735	3 956
Total Revenue (excluding capital transfers and contributions)	-	-	94 980	122 994	133 963	133 963	132 491	152 003	168 008	186 086
Employee costs	-	-	34 624	38 226	40 056	40 056	22 393	41 588	44 166	46 772
Remuneration of councillors	-	-	4 399	4 454	4 454	4 454	-	4 544	4 826	5 110
Depreciation & asset impairment	-	-	-	400	400	400	200	400	425	450
Finance charges	-	-	833	706	706	706	-	1 006	1 069	1 132
Materials and bulk purchases	-	-	10 046	17 070	12 290	12 290	4 474	22 098	27 422	34 116
Transfers and grants	-	-	6 569	-	-	-	-	-	-	-
Other expenditure	-	-	80 358	62 020	74 481	74 481	29 184	77 948	84 203	85 691
Total Expenditure	-	-	136 831	122 876	132 387	132 387	56 251	147 584	162 111	173 271
Surplus/(Deficit)	-	-	(41 851)	119	1 576	1 576	76 240	4 418	5 898	12 815
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	7 738	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	(34 113)	119	1 576	1 576	76 240	4 418	5 898	12 815
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(34 113)	119	1 576	1 576	76 240	4 418	5 898	12 815
Capital expenditure & funds sources										
Capital expenditure	-	-	24 777	28 478	28 738	28 738	19 079	37 061	44 411	51 198
Transfers recognised - capital	-	-	17 040	27 578	27 578	27 578	19 003	33 211	40 322	46 868
Public contributions & donations	-	-	-	-	1 160	1 160	75	-	4 089	4 330
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	7 738	900	-	-	-	3 850	-	-
Total sources of capital funds	-	-	24 777	28 478	28 738	28 738	19 079	37 061	44 411	51 198
Financial position										
Total current assets	-	-	23 335	-	20 147	20 147	-	20 147	21 603	25 047
Total non current assets	-	-	4 013	-	68 152	68 152	-	68 152	112 138	162 886
Total current liabilities	-	-	69 804	-	62 493	62 493	-	62 493	61 456	60 616
Total non current liabilities	-	-	4 332	-	3 490	3 490	-	3 490	3 490	3 490
Community wealth/Equity	-	-	(46 787)	-	22 316	22 316	-	22 316	68 795	123 827
Cash flows										
Net cash from (used) operating	-	-	(631)	26 890	26 890	26 890	32 702	38 029	84 296	96 526
Net cash from (used) investing	-	-	(1 241)	(26 066)	(26 066)	(26 066)	(26 726)	-	-	-
Net cash from (used) financing	-	-	(190)	(706)	(706)	(706)	(331)	-	-	-
Cash/cash equivalents at the year end	-	-	(1 543)	119	119	119	291	38 029	122 325	218 852
Cash backing/surplus reconciliation										
Cash and investments available	-	-	(1 983)	-	3 915	3 915	-	3 915	6 992	11 894
Application of cash and investments	-	-	60 327	-	40 766	40 766	-	47 464	40 737	40 662
Balance - surplus (shortfall)	-	-	(62 310)	-	(36 851)	(36 851)	-	(43 549)	(33 745)	(28 768)
Asset management										
Asset register summary (WDV)	-	-	24 777	28 478	28 738	28 738	19 079	37 061	44 411	51 198
Depreciation & asset impairment	-	-	-	400	400	400	200	400	425	450
Renewal of Existing Assets	-	-	-	900	-	-	14 682	19 020	34 411	41 198
Repairs and Maintenance	-	-	-	-	-	-	-	6 076	6 453	6 833
Free services										
Cost of Free Basic Services provided	-	-	-	4 074	4 074	4 074	4 074	12 400	13 169	13 946
Revenue cost of free services provided	-	-	-	23 082	23 082	23 082	23 082	22 249	21 416	20 583
Households below minimum service level										
Water:	-	-	-	23	23	23	23	23	23	23
Sanitation/sewerage:	-	-	-	12	12	12	12	11	11	8
Energy:	-	-	-	5	5	5	5	5	5	5
Refuse:	-	-	-	12	12	12	12	12	12	12

Free State: Masilonyana(FS181) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue - Standard										
Governance and Administration		-	-	57 903	42 357	53 447	53 447	57 263	63 639	70 551
Executive & Council				52 840	22 453	33 546	33 546	35 689	42 670	48 455
Budget & Treasury Office				5 063	6 285	6 282	6 282	7 018	5 510	5 725
Corporate Services					13 619	13 619	13 619	14 556	15 459	16 371
Community and Public Safety		-	-	450	413	471	471	628	667	707
Community & Social Services				278	363	406	406	528	561	594
Sport And Recreation										
Public Safety				67		65	65	100	106	112
Housing					50					
Health				105						
Economic and Environmental Services		-	-	7 014	198	12	12	34	36	38
Planning and Development										
Road Transport				7 014	198	12	12	34	36	38
Environmental Protection										
Trading Services		-	-	37 349	80 026	80 033	80 033	94 077	103 665	114 790
Electricity				11 409	26 777	26 777	26 777	33 633	39 804	47 308
Water				8 361	24 954	24 958	24 958	23 375	24 698	26 098
Waste Water Management				10 944	16 256	16 259	16 259	19 759	20 914	22 117
Waste Management				6 635	12 040	12 040	12 040	17 310	18 250	19 267
Other	4									
Total Revenue - Standard	2	-	-	102 717	122 994	133 963	133 963	152 003	168 008	186 086
Expenditure - Standard										
Governance and Administration		-	-	49 665	36 958	44 708	44 708	38 353	40 990	38 483
Executive & Council				23 001	16 300	17 384	17 384	14 358	15 508	11 497
Budget & Treasury Office				22 821	8 955	14 572	14 572	12 977	13 781	14 594
Corporate Services				3 843	11 704	12 752	12 752	11 018	11 701	12 391
Community and Public Safety		-	-	7 118	19 179	8 948	8 948	10 938	11 617	12 302
Community & Social Services				3 916	18 652	5 567	5 567	7 441	7 902	8 368
Sport And Recreation						2 878	2 878	2 757	2 928	3 101
Public Safety				604		503	503	741	787	833
Housing				866	527					
Health				1 732						
Economic and Environmental Services		-	-	18 613	493	14 753	14 753	11 086	11 773	12 467
Planning and Development										
Road Transport				18 613	493	14 753	14 753	11 086	11 773	12 467
Environmental Protection										
Trading Services		-	-	61 435	66 245	63 978	63 978	87 208	97 731	110 019
Electricity				16 643	25 542	25 044	25 044	33 290	40 471	49 379
Water				10 278	20 991	19 210	19 210	21 858	23 213	24 583
Waste Water Management				18 408	11 636	11 628	11 628	18 467	19 612	20 769
Waste Management				16 106	8 076	8 096	8 096	13 593	14 435	15 287
Other	4									
Total Expenditure - Standard	3	-	-	136 831	122 876	132 387	132 387	147 584	162 111	173 271
Surplus/(Deficit) for the year		-	-	(34 113)	119	1 576	1 576	4 418	5 898	12 815

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Masilonyana(FS181) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue By Source											
Property rates	2	-	-	9 829	13 604	13 619	13 619	15 488	14 556	15 459	16 371
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	11 322	17 777	17 777	17 777	8 534	26 633	32 468	39 583
Service charges - water revenue	2	-	-	7 615	16 454	16 458	16 458	2 078	14 375	15 266	16 166
Service charges - sanitation revenue	2	-	-	10 943	10 256	10 259	10 259	4 275	14 759	15 674	16 599
Service charges - refuse revenue	2	-	-	6 635	6 040	6 040	6 040	2 579	7 810	8 294	8 783
Service charges - other		-	-	-	361	258	258	12 245	392	417	441
Rental of facilities and equipment		-	-	-	87	87	87	567	189	201	213
Interest earned - external investments		-	-	46	18	18	18	3	21	22	23
Interest earned - outstanding debtors		-	-	3 510	2 394	2 394	2 394	3 217	2 998	3 184	3 372
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	198	65	65	148	100	106	112
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	44 229	55 438	66 604	66 604	83 320	69 939	76 674	84 163
Other own revenue	2	-	-	850	367	384	384	37	231	245	259
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	94 980	122 994	133 963	133 963	132 491	152 003	168 008	186 086
Expenditure By Type											
Employee related costs	2	-	-	34 624	38 226	40 056	40 056	22 393	41 588	44 166	46 772
Remuneration of councillors		-	-	4 399	4 454	4 454	4 454	-	4 544	4 826	5 110
Debt impairment	3	-	-	49 082	31 905	31 905	31 905	-	34 115	37 393	41 045
Depreciation and asset impairment	2	-	-	-	400	400	400	200	400	425	450
Finance charges		-	-	833	706	706	706	-	1 006	1 069	1 132
Bulk purchases	2	-	-	10 046	17 070	12 290	12 290	4 474	22 098	27 422	34 116
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		-	-	660	-	1 040	1 040	-	400	425	450
Transfers and grants		-	-	6 569	-	-	-	-	-	-	-
Other expenditure	4,5	-	-	30 617	30 115	41 536	41 536	29 184	43 434	46 386	44 197
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	136 831	122 876	132 387	132 387	56 251	147 584	162 111	173 271
Surplus/(Deficit)		-	-	(41 851)	119	1 576	1 576	76 240	4 418	5 898	12 815
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	7 738	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	(34 113)	119	1 576	1 576	76 240	4 418	5 898	12 815
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	(34 113)	119	1 576	1 576	76 240	4 418	5 898	12 815
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	(34 113)	119	1 576	1 576	76 240	4 418	5 898	12 815
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	(34 113)	119	1 576	1 576	76 240	4 418	5 898	12 815

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

Free State: Masilonyana(FS181) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Capital Expenditure - Standard											
Governance and Administration		-	-	-	-	300	300	75	100	4 089	4 330
Executive & Council								75	100		
Budget & Treasury Office											
Corporate Services						300	300			4 089	4 330
Community and Public Safety		-	-	-	900	860	860	-	5 450	-	-
Community & Social Services					900	860	860		5 450		
Sport And Recreation											
Public Safety											
Housing											
Health											
Economic and Environmental Services		-	-	1 151	-	-	-	6 449	12 591	10 000	10 000
Planning and Development											
Road Transport				1 151				6 449	12 591	10 000	10 000
Environmental Protection											
Trading Services		-	-	23 626	27 578	27 578	27 578	12 555	18 920	30 322	36 868
Electricity				59							
Water				16 505	27 578	16 289	16 289	7 351	7 582	30 322	
Waste Water Management				7 061		11 289	11 289	5 006	11 338		36 868
Waste Management								198			
Other											
Total Capital Expenditure - Standard	3	-	-	24 777	28 478	28 738	28 738	19 079	37 061	44 411	51 198
Funded by:											
National Government				17 040	27 578	27 578	27 578	19 003	33 211	40 322	46 868
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	17 040	27 578	27 578	27 578	19 003	33 211	40 322	46 868
Public contributions and donations	5					1 160	1 160	75		4 089	4 330
Borrowing	6										
Internally generated funds				7 738	900				3 850		
Total Capital Funding	7	-	-	24 777	28 478	28 738	28 738	19 079	37 061	44 411	51 198

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Masilonyana(FS181) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
ASSETS											
Current assets											
Cash						613	613		613	3 691	8 593
Call investment deposits	1			3 243		3 243	3 243		3 243	3 243	3 243
Consumer debtors	1			20 008		16 206	16 206		16 206	14 586	13 127
Other debtors											
Current portion of long-term receivables											
Inventory	2			84		84	84		84	84	84
Total current assets		-	-	23 335	-	20 147	20 147	-	20 147	21 603	25 047
Non current assets											
Long-term receivables											
Investments						58	58		58	58	58
Investment property				58							
Investment in Associate											
Property, plant and equipment	3			3 955		68 094	68 094		68 094	112 080	162 828
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	4 013	-	68 152	68 152	-	68 152	112 138	162 886
TOTAL ASSETS		-	-	27 348	-	88 299	88 299	-	88 299	133 742	187 934
LIABILITIES											
Current liabilities											
Bank overdraft	1			5 226							
Borrowing	4					1 062	1 062		1 062	1 062	1 062
Consumer deposits						841	841		841	841	841
Trade and other payables	4			61 534		56 670	56 670		56 670	55 049	53 591
Provisions				3 045		3 919	3 919		3 919	4 503	5 122
Total current liabilities		-	-	69 804	-	62 493	62 493	-	62 493	61 456	60 616
Non current liabilities											
Borrowing				3 490		3 490	3 490		3 490	3 490	3 490
Provisions				841							
Total non current liabilities		-	-	4 332	-	3 490	3 490	-	3 490	3 490	3 490
TOTAL LIABILITIES		-	-	74 136	-	65 983	65 983	-	65 983	64 947	64 107
NET ASSETS	5	-	-	(46 787)	-	22 316	22 316	-	22 316	68 795	123 827
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				(59 333)		22 316	22 316		22 316	68 795	123 827
Reserves	4			12 545							
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	(46 787)	-	22 316	22 316	-	22 316	68 795	123 827

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Masilonyana(FS181) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				4 054	65 144	65 144	65 144	39 066	44 905	88 101	98 499
Government - operating	1			2 000	83 016	83 016	83 016	73 234	69 939	76 674	84 163
Government - capital	1								33 211	40 322	46 868
Interest									3 018	3 206	3 395
Dividends									26	28	29
Payments											
Suppliers and employees				(4 383)	(95 128)	(95 128)	(95 128)	(53 981)	(112 064)	(122 966)	(135 296)
Finance charges				(1 808)	(26 143)	(26 143)	(26 143)	(19 613)	(1 006)	(1 069)	(1 132)
Transfers and grants	1			(494)				(6 004)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	(631)	26 890	26 890	26 890	32 702	38 029	84 296	96 526
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors					2 394	2 394	2 394				
Decrease in other non-current receivables											
Decrease (increase) in non-current investments					18	18	18	(7 905)			
Payments											
Capital assets				(1 241)	(28 478)	(28 478)	(28 478)	(18 820)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(1 241)	(26 066)	(26 066)	(26 066)	(26 726)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				4				(207)			
Payments											
Repayment of borrowing				(195)	(706)	(706)	(706)	(124)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(190)	(706)	(706)	(706)	(331)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	(2 062)	119	119	119	5 646	38 029	84 296	96 526
Cash/cash equivalents at the year begin:	2							(5 355)		38 029	122 325
Cash/cash equivalents at the year end:	2			(1 543)	119	119	119	291	38 029	122 325	218 852

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Masilonyana(FS181) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	24 777	27 578	28 738	28 738	18 041	10 000	10 000
Infrastructure - Road Transport				992				12 591	10 000	10 000
Infrastructure - Electricity				59						
Infrastructure - Water				16 505	27 578	11 289	11 289			
Infrastructure - Sanitation				7 061		11 289	11 289			
Infrastructure - Other						5 000	5 000			
Infrastructure		-	-	*24 618*	*27 578*	*27 578*	*27 578*	*12 591*	*10 000*	*10 000*
Community				159		1 160	1 160	5 450		
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	900	-	-	19 020	34 411	41 198
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water								7 582	30 322	
Infrastructure - Sanitation								11 338		36 868
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	*18 920*	*30 322*	*36 868*
Community					900					
Heritage assets										
Investment properties										
Other assets	6							100	4 089	4 330
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	992	-	-	-	12 591	10 000	10 000
Infrastructure - Electricity		-	-	59	-	-	-	-	-	-
Infrastructure - Water		-	-	16 505	27 578	11 289	11 289	7 582	30 322	-
Infrastructure - Sanitation		-	-	7 061	-	11 289	11 289	11 338	-	36 868
Infrastructure - Other		-	-	-	-	5 000	5 000	-	-	-
Infrastructure		-	-	*24 618*	*27 578*	*27 578*	*27 578*	*31 511*	*40 322*	*46 868*
Community		-	-	159	900	1 160	1 160	5 450	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	100	4 089	4 330
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	24 777	28 478	28 738	28 738	37 061	44 411	51 198
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport				992				12 591	10 000	10 000
Infrastructure - Electricity				59						
Infrastructure - Water				16 505	27 578	11 289	11 289	7 582	30 322	
Infrastructure - Sanitation				7 061		11 289	11 289	11 338		36 868
Infrastructure - Other						5 000	5 000			
Infrastructure		-	-	*24 618*	*27 578*	*27 578*	*27 578*	*31 511*	*40 322*	*46 868*
Community				159	900	1 160	1 160	5 450		
Heritage assets										
Investment properties										
Other assets	6							100	4 089	4 330
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	24 777	28 478	28 738	28 738	37 061	44 411	51 198
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment					400	400	400	400	425	450
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	6 076	6 453	6 833
Infrastructure - Road Transport								2 288	2 430	2 573
Infrastructure - Electricity								850	903	956
Infrastructure - Water								1 640	1 742	1 844
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	*4 778*	*5 074*	*5 374*
Community								286	304	322
Heritage assets										
Investment properties										
Other assets	6,7							1 012	1 075	1 138
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	400	400	400	6 476	6 878	7 283
% of capital exp on renewal of assets		*0.0%*	*0.0%*	*0.0%*	*3.3%*	*0.0%*	*0.0%*	*105.4%*	*344.1%*	*412.0%*
Renewal of Existing Assets as % of deprecn		*0.0%*	*0.0%*	*0.0%*	*225.0%*	*0.0%*	*0.0%*	*4755.0%*	*8100.5%*	*9157.9%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*16.4%*	*14.5%*	*13.3%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*3.0%*	*0.0%*	*0.0%*	*68.0%*	*92.0%*	*94.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

Free State: Masilonyana(FS181) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Household service targets	1									
Water:										
Piped water inside dwelling					4	4	4	4	4	4
Piped water inside yard (but not in dwelling)					12	12	12	12	12	12
Using public tap (at least min.service level)	2				2	2	2	2	2	2
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	18	18	18	18	18	18
Using public tap (< min.service level)	3				2	2	2	2	2	2
Other water supply (< min.service level)	4				21	21	21	21	21	21
No water supply					1	1	1	1	1	1
Below Minimum Service Level sub-total		-	-	-	23	23	23	23	23	23
Total number of households	5	-	-	-	41	41	41	41	41	41
Sanitation/sewerage:										
Flush toilet (connected to sewerage)					7	7	7	8	8	11
Flush toilet (with septic tank)					0	0	0	0	0	0
Chemical toilet					0	0	0	0	0	0
Pit toilet (ventilated)					2	2	2	2	2	2
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	9	9	9	10	10	13
Bucket toilet					10	10	10	9	9	6
Other toilet provisions (< min.service level)					2	2	2	2	2	2
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	12	12	12	11	11	8
Total number of households	5	-	-	-	21	21	21	21	21	21
Energy:										
Electricity (at least min.service level)					16	16	16	16	16	16
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	16	16	16	16	16	16
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources					5	5	5	5	5	5
Below Minimum Service Level sub-total		-	-	-	5	5	5	5	5	5
Total number of households	5	-	-	-	21	21	21	21	21	21
Refuse:										
Removed at least once a week					9	9	9	9	9	9
Minimum Service Level and Above sub-total		-	-	-	9	9	9	9	9	9
Removed less frequently than once a week					3	3	3	3	3	3
Using communal refuse dump					1	1	1	1	1	1
Using own refuse dump					6	6	6	6	6	6
Other rubbish disposal										
No rubbish disposal					2	2	2	2	2	2
Below Minimum Service Level sub-total		-	-	-	12	12	12	12	12	12
Total number of households	5	-	-	-	21	21	21	21	21	21
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)					1 124	1 124	1 124	1 700	1 805	1 912
Sanitation (free sanitation service)								4 450	4 726	5 005
Electricity/other energy (50kwh per household per month)					2 950	2 950	2 950	3 200	3 398	3 599
Refuse (removed once a week)								3 050	3 239	3 430
Total cost of FBS provided (minimum social package)		-	-	-	4 074	4 074	4 074	12 400	13 169	13 946
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)					6	6	6	10	10	10
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)					50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)					580	580	580	580	580	580
Property rates (other exemptions, reductions and rebates)					22 502	22 502	22 502	21 669	20 836	20 003
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		-	-	-	23 082	23 082	23 082	22 249	21 416	20 583

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)